

New Proposed Rule Amendments

The proposed rule amendments can be found on the Utah State Tax Commission website <http://tax.utah.gov/commission/rules>. The rules will be published in the Utah Bulletin on September 15, 2013 and the Public comment will end on October 15, 2013.

Rule Number: **Rule R861-1A-29**
Rule Title: **Decisions, Orders, and Reconsideration Pursuant to Utah Code Ann. Sections 59-1-205 and 63G-4-302.**
Summary: The proposed language provides that if a party withdraws an appeal from a Tax Commission initial hearing, the initial hearing decision becomes final as of the date that is 30 days after the date of the issuance of the initial hearing decision.

Rule Number: **Rule R8 R884-24P-33**
Rule Title: **2014 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-301.**
Summary: Section 59-2-107 authorizes the State Tax Commission to promulgate rules that define classes of items considered to be personal property and provide valuation percent good schedules to value locally assessed personal property. County assessors must use the percent good schedules as contained in this rule. Any deviation which affects an entire class or type of personal property requires a written report documenting the schedule change to be submitted to the Tax Commission for approval prior to use. The rule is also amended to include changes made by 2013 SB 238 that allow property to be classified as noncapitalized personal property if the property is eligible to be claimed as a deductible expense, regardless of whether the deduction is actually claimed.